

**Company registration number: 745865**

**Twin Oaks Carpentry and Construction Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 30 June 2025**

# Twin Oaks Carpentry and Construction Ltd

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## Twin Oaks Carpentry and Construction Ltd

### Directors and other information

<b>Director</b>	Keith Leonard
<b>Secretary</b>	Emma Leonard
<b>Company number</b>	745865
<b>Registered office</b>	39 Borris Little Borris Road Portlaoise Co Laois
<b>Business address</b>	39 Borris Little Borris Road Portlaoise Co Laois
<b>Accountants</b>	Robert Dolan 54 The Grange Portlaoise Co Laois
<b>Bankers</b>	AIB Portlaoise Co Laois

## **Twin Oaks Carpentry and Construction Ltd**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Keith Leonard

Dated: 22/01/2026

## Twin Oaks Carpentry and Construction Ltd

### Balance sheet As at 30 June 2025

	2025	2024
	€	€
Fixed assets	6,606	7,707
Current assets	704	5,071
Creditors: amounts falling due within one year	-	(3,279)
<b>Net current assets</b>	<u>704</u>	<u>1,792</u>
<b>Total assets less current liabilities</b>	<u>7,310</u>	<u>9,499</u>
<b>Net assets</b>	<u><u>7,310</u></u>	<u><u>9,499</u></u>
<b>Capital and reserves</b>	<u><u>7,310</u></u>	<u><u>9,499</u></u>

I, as director of Twin Oaks Carpentry and Construction Ltd state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 22 January 2026 and signed by:

\_\_\_\_\_  
**Keith Leonard**  
Director

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**Emma Leonard**  
Secretary

Company registration number: 745865

## **Twin Oaks Carpentry and Construction Ltd**

### **Notes to the abridged financial statements Financial year ended 30 June 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 39 Borris Little, Borris Road, Portlaoise, Co Laois.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Twin Oaks Carpentry and Construction Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

**4. Staff costs**

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	-	28,541
Employers prsi costs	-	1,484
Director Wages	-	-
	-	30,025
	-	30,025

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	9,399	-
(Loss)/profit for the financial year	(2,189)	9,399
<b>At the end of the financial year</b>	<b>7,210</b>	<b>9,399</b>
	<b>7,210</b>	<b>9,399</b>

**6. Tangible assets**

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
<b>At 1 July 2024 and 30 June 2025</b>	759	8,049	8,808
<b>Depreciation</b>			
At 1 July 2024	95	1,006	1,101
Charge for the financial year	95	1,006	1,101
<b>At 30 June 2025</b>	<b>190</b>	<b>2,012</b>	<b>2,202</b>
<b>Carrying amount</b>			
<b>At 30 June 2025</b>	<b>569</b>	<b>6,037</b>	<b>6,606</b>
At 30 June 2024	664	7,043	7,707
	<b>569</b>	<b>6,037</b>	<b>6,606</b>
	664	7,043	7,707

**Twin Oaks Carpentry and Construction Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

**7. Debtors**

	<b>2025</b>		<b>2024</b>
	€		€
Other debtors	134		4,891
Cash at bank and in hand	570		4,891
	704		4,891
	704		4,891

**8. Creditors: amounts falling due within one year**

	<b>2025</b>		<b>2024</b>
	€		€
Other creditors	-		1,936
Tax and social insurance:			
Corporation tax	-		1,343
	-		3,279
	-		3,279

**9. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
Ordinary shares of € 1.00 each	100	100	100	100
	100	100	100	100
	100	100	100	100

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.00 each	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000